

**INTERNAL SERVICE FUNDS**  
**Combining Statement of Cash Flows**  
*For The Year Ended December 31, 2005*

	Equipment Rental	Risk Management	Pits and Quarries	Facilities
<b>Cash Flows from Operating Activities:</b>				
Cash Received from Charges for Services	\$ 3,146,430	\$ -	\$ 176,143	\$ 2,177,466
Cash Received from Premiums/Recoveries	-	887,411	-	-
Cash Received from Miscellaneous Activities	-	(595)	-	-
Payments for Wages & Benefits	(753,851)	-	-	(1,129,060)
Payments for Inventory & Supplies	-	(143,133)	-	-
Payments to Suppliers for Goods & Services	(1,311,713)	-	(187,628)	(1,168,746)
Payments for Risk Transfer	-	(390,618)	-	-
Payments for Loss and Loss Adjustment	-	(242,987)	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>1,080,866</b>	<b>110,078</b>	<b>(11,485)</b>	<b>(120,340)</b>
<b>Cash Flows from Non-Capital Financing Activities:</b>				
Operating Transfer-In	-	100,000	-	378,856
<b>Cash Provided by Financing Activities</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>378,856</b>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Proceeds from Sale of Capital Assets	116,476	-	-	-
Acquisition/Construction of Capital Assets	(720,860)	-	-	-
Capital Grants Received	-	-	-	-
<b>Net Cash Used for Capital and Related Financing Activities</b>	<b>(604,384)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Flows from Investing Activities:</b>				
Receipt of Interest	1,657	241,410	-	-
Sale of Investment Securities	2,055,597	7,643,486	132,317	123,892
Purchase of Investment Securities	(2,025,597)	(8,094,670)	(108,448)	(241,311)
<b>Cash Provided (Used) by Investing Activities</b>	<b>31,657</b>	<b>(209,774)</b>	<b>23,869</b>	<b>(117,419)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>508,139</b>	<b>304</b>	<b>12,384</b>	<b>141,097</b>
Cash and Cash Equivalents at Beginning of Year	1,369,188	1,499	88,100	82,491
<b>Cash and Cash Equivalents at End of Year</b>	<b>\$ 1,877,327</b>	<b>\$ 1,803</b>	<b>\$ 100,484</b>	<b>\$ 223,588</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</b>				
<b>Net Operating Income (Loss)</b>	<b>\$ 41,784</b>	<b>\$ (238,558)</b>	<b>\$ (4,193)</b>	<b>\$ (175,441)</b>
<b>Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:</b>				
Depreciation Expense	1,035,242	-	80	4,774
Change in Assets and Liabilities:				
(Increase) Decrease in Receivables	(32,565)	(478)	33,761	33,311
(Increase) Decrease in Inventories	(20,549)	-	(43,090)	(1,243)
(Increase) Decrease in Prepaids	-	(18,367)	-	(222)
Increase (Decrease) in Payables	56,954	367,481	1,957	18,481
<b>Total Adjustments</b>	<b>1,039,082</b>	<b>348,636</b>	<b>(7,292)</b>	<b>55,101</b>
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 1,080,866</b>	<b>\$ 110,078</b>	<b>\$ (11,485)</b>	<b>\$ (120,340)</b>

**INTERNAL SERVICE FUNDS**  
**Combining Statement of Cash Flows**  
*For The Year Ended December 31, 2005*

	County Insurance	Information Services	Totals
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Charges for Services	\$ -	\$ 1,089,457	\$ 6,589,496
Cash Received from Premiums/Recoveries	436,993.0	-	1,324,404
Cash Received from Miscellaneous Activities	-	364,645	364,050
Payments for Wages & Benefits	-	(722,634)	(2,605,545)
Payments for Inventory & Supplies	(254,930)	(54,957)	(453,020)
Payments to Suppliers for Goods & Services	-	(816,148)	(3,484,235)
Payments for Risk Transfer	(38,566)	-	(429,184)
Payments for Loss and Loss Adjustment	(243,374)	-	(486,361)
<b>Net Cash Provided (Used) by Operating Activities</b>	(99,877)	(139,637)	819,605
<b>Cash Flows from Non-Capital Financing Activities:</b>			
Operating Transfer-In	200,000	7,547	686,403
<b>Cash Provided by Financing Activities</b>	200,000	7,547	686,403
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Sale of Capital Assets	-	-	116,476
Acquisition/Construction of Capital Assets	-	(45,757)	(766,617)
Capital Grants Received	-	105,994	105,994
<b>Net Cash Used for Capital and Related Financing Activities</b>	-	60,237	(544,147)
<b>Cash Flows from Investing Activities:</b>			
Receipt of Interest	24,124	-	267,191
Sale of Investment Securities	1,031,232	643,112	11,629,636
Purchase of Investment Securities	(1,152,156)	(518,783)	(12,140,965)
<b>Cash Provided (Used) by Investing Activities</b>	(96,800)	124,329	(244,138)
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	3,323	52,476	717,723
Cash and Cash Equivalents at Beginning of Year	35,000	428,206	2,004,484
<b>Cash and Cash Equivalents at End of Year</b>	\$38,323	\$ 480,682	\$ 2,722,207
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</b>			
<b>Net Operating Income (Loss)</b>	\$ (100,269)	\$ (250,245)	\$ (726,922)
<b>Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:</b>			
Depreciation Expense	-	87,429	1,127,525
Change in Assets and Liabilities:			
(Increase) Decrease in Receivables	15,776	(45,209)	4,596
(Increase) Decrease in Inventories	-	-	(64,882)
(Increase) Decrease in Prepaids	(1,275)	-	(19,864)
Increase (Decrease) in Payables	(14,109)	68,388	499,152
<b>Total Adjustments</b>	392	110,608	1,546,527
<b>Net Cash Provided (Used) by Operating Activities</b>	\$ (99,877)	\$ (139,637)	\$ 819,605